APPENDIX XXI.

CHAPTER XIV—ARTICLE 250.

Rules for the transfer of Education Cess credited under 'District Funds' to the Education Department.

The Education Cess authorised by Government to be collected under Section 24 (c) of the Local Board and Village Panchayet Regulations, on all items of revenue on which local cess is levied, will be credited in the Treasury Accounts to "District Funds" and included in the treasury pass book of the District Board noting it distinctly as "Education Cess," so that the District Board may know exactly what amount is credited monthly to the Cess. The District Treasury will send to the Inspector-General of Education on or before the 10th of each month a statement of the Education Cess credited in the previous month in all the treasuries in the District. The District Board will, on receipt of the pass book, credit this amount in its monthly account to the head "Education Cess" under Debt Heads. The Plus and Minus memo of Debt Head balances appended to the District Fund Cash Account will show the receipt, expenditure and balance of the Cess. The President of the District Board will send to the Inspector-General of Education on or before the 20th of each month a plus and minus memo for the previous month showing the opening balance, receipts, expenditure and the closing balance of the Cess in the district. This memo will be merely an extract of figures against the "Education Cess" in the plus and minus memo of Debt Head Balances appended to the District Fund Cash Account. The Inspector-General of Education will verify the monthly collection of the Cess shown in the Treasury statement with that entered in the plus and minus memo received from the District Board, differenccs, if any, being got rectified in communication with the District treasury or the District Board as may be necessary.

2. All charges of the Education Department including those debitable to the Education Cess will be drawn on bills of the Education Department and paid by the treasuries. But a detailed bill will be prepared by the Inspector-General of Education at the end of each quarter for such charges as are debitable to the Education Cess of each district and sent to the President of the District Board concerned. The President will, after satisfying himself that the expenditure billed for relates to his district, issue a crossed cheque in favour of the Treasury Officer for the amount of the bill. The amount of

the cheque will be charged in the District Fund Accounts to the Debt Head "Education Cess." The Treasury Officer will charge the amount of the cheque to "District Funds" and credit it to the head "Receipts on account of contribution from the district Board from Education Cess" under "Remittances—Payments into Treasuries by Education Department" in the Treasury Accounts. In the books of the account office, the credit will be taken as reduction of expenditure under "26 Education." No charge other than that referred to above shall be debited to the Debt Head "Education Cess" in the District Board Accounts.

3. The Inspector-General will, for purposes of his departmental budget, ascertain from the Deputy Commissioners, the amount of probable collection in the ensuing year in their districts, of Land Revenue and other items on which local cess is levied and compute from the figures received, the amount of the Education Cess to be collected in the year. From the plus and minus memos the Inspector-General receives monthly from District Boards, the probable unspent balance of the cess at the end of each year will be made out. He will, with the information thus available, regulate the expenditure to be incurred from the cess in the ensuing year in the several districts. The aggregate of probable outlay from the cess in the coming year in all the districts will thus be ascertained and shown by the Inspector-General as reduction of gross expenditure in his departmental budget sent to the Comptroller for the ensuing year. (*G. O. No. E. 4107-16—Edn 31-22-17, dated 2nd January 1923.*)

Note.—Recurring charges debitable to cess funds and recoverable from District Boards on account of new schools or the development of existing ones will be calculated on the sanctions accorded and the dates of starting or of closing of schools. *G. O. No. E. 3982-91—Edn. 71-25-14, dated 28th January 1926.*